

UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 16-2409

GREGORY G. WILLIAMS,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court. (Tax Ct. No. 032187-15)

Submitted: May 23, 2017

Decided: May 25, 2017

Before KING, AGEE, and WYNN, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Gregory G. Williams, Appellant Pro Se. Michael J. Haungs, David Arthur Hubbert, Randolph Lyons Hutter, Tax Division, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Gregory G. Williams appeals the tax court's order upholding the Commissioner's determination of deficiencies and penalties with respect to Williams' 2012 and 2013 federal income tax liability. We have reviewed the record and find no reversible error. Accordingly, we deny leave to proceed in forma pauperis and dismiss the appeal for the reasons stated by the tax court. *Williams v. Comm'r*, Tax Ct. No. 032187-15 (U.S. Tax Ct. Nov. 18, 2016). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

DISMISSED